IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

MONDAY, THE 22ND OCTOBER 2007 / 30TH ASWINA 1929

WP(C).No. 31184 of 2007(K)

PETITIONER:

M/S. ST.ANTONY'S TIMBER DEPOT.,
CHEVOOR, TRICHUR, A REGISTERED PARTNERSHIP FIRM
REP. BY ITS MANAGING PARTNER SRI. BABU JOHN.

BY ADV. SRI.E.P.GOVINDAN

RESPONDENTS:

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1. SALES TAX INSPECTOR,
SALES TAX CHECK POST, KARUKUTTY.

2. STATE OF KERALA, REPRESENTED BY
SECRETARY, TAXES DEPARTMENT,
GOVT. SECRETARIAT, TRIVANDRUM.

BY GOVT. PLEADER MR. K.P. PRADEEP.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 22/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

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W.P.(C) No. 31184 OF 2007 K
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Dated this the 22nd October, 2007

J U D G M E N T

The timber transported by the petitioner has been detained as per Ext. P2 notice issued under Section 47 (2) of the KVAT Act, 2003. It is seen that the petitioner, a registered dealer, was transporting timber which has been described as jungle wood logs. The irregularity noticed in Ext. P2 is that while the documents produced in support of the goods under transport is for the transport of jungle wood longs, what was transported was a different item, namely pin koda round logs and therefore it is alleged that no document is accompanied with the goods under transport.

2. Apart from this the learned Govt. Pleader submits that in the delivery note the name of the concern was not mentioned at the appropriate place. This, however, does not seem to be material, in as much as, the seal of the concern is available in the delivery note itself. Therefore that does not deem to be material irregularity. The petitioner submits that

jungle wood log is the generic term which has been used there. In any case that is a matter for enquiry as per the Act. Taking into account the fact that the petitioner is a registered dealer, I direct that the goods should be released to the petitioner on a bond without sureties. It is also directed that thereafter the enquiry will be completed with notice to the petitioner and the parties will be guided by the order to be passed.

The writ petition is disposed of as above.

ANTONY DOMINIC
JUDGE

jan/-